

REMARKS/ARGUMENTS

Claim 1 is presented for reconsideration and further examination in view of the foregoing amendments and following remarks.

In the outstanding Office Action, the Examiner objected to the disclosure due to informalities and rejected claim 1 under 35 U.S.C. §102(b) as being anticipated by U.S. Patent Application Publication No. 2002/0164561 to Joffe (hereinafter referred to as “*Joffe*”).

By this Response and Amendment, the specification and claim 1 have been amended to overcome the objection and the rejection. Support for the amendments to claim 1 can be found on page 3, lines 2 – 4 of the originally filed specification. Therefore, it is respectfully submitted that the above amendments do not introduce any new matter to this application within the meaning of 35 U.S.C. §132.

Objection to the Specification

The Examiner suggested that the term “whilst” on page 5, line 19 of the specification should be changed to –While.– Applicant has amended the specification in accordance with the Examiner’s suggestion. Accordingly, Applicant respectfully requests that the Examiner reconsider and withdraw the objection to the specification.

Rejections Under 35 U.S.C. §102(b)

The Examiner rejected claim 1 as being anticipated by Joffe. Applicant amended claim 1 and, as amended, Applicant respectfully traverses the Examiner’s rejection since all of the features of the presently claimed invention are not disclosed, taught or suggested by the cited prior art. For a reference to anticipate an invention, all of the elements of that invention must be present in the reference. *Impax Laboratories Aventis v. Pharmaceuticals*, 468 F.3d 1366, 1381 (Fed. Cir. 2006).

Amended claim 1 recites “[a] method of teaching accounting principles comprising using a first color to represent a positive financial transaction value and using a second color to represent a negative financial transaction value to establish the concept of double entry accounting....” *Joffe* discloses a method of teaching accounting using various monetary denominations. *Joffe* further discloses that boxes representing various accounts can be color coded.

In contrast to the presently claimed subject matter, *Joffe* does not disclose, teach or suggest “using a first color to represent a positive financial transaction value and using a second color to represent a negative financial transaction value” as recited in amended claim 1. *Joffe* discloses using color to represent an account. One of the problems with *Joffe* is that it discloses representing each transaction with a monetarily notated marker. However, *Joffe* does not disclose representing a positive value or a negative value with a colored symbol such as that recited in amended claim 1.

As *Joffe* does not disclose, teach or suggest all of the features of the presently claimed subject matter, *Joffe* does not anticipate the presently claimed subject matter. Accordingly, Applicant respectfully requests that the Examiner reconsider and withdraw the rejection to claim 1.

CONCLUSION

In light of the foregoing, Applicant submits that the application is now in condition for allowance. If the Examiner believes the application is not in condition for allowance, Applicant respectfully requests that the Examiner contact the undersigned attorney if it is believed that such contact will expedite the prosecution of the application.

In the event this paper is not timely filed, Applicant petitions for an appropriate extension of time. Please charge any fee deficiency or credit any overpayment to Deposit Account No. 14-0112.

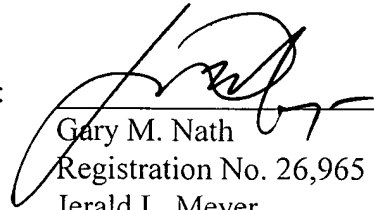
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Respectfully submitted,

THE NATH LAW GROUP

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THE NATH LAW GROUP
112 South West Street
Alexandria, VA 22314
(703) 548-6284

By:



Gary M. Nath
Registration No. 26,965
Jerald L. Meyer
Registration No. 41,194
Derek Richmond
Registration No. 45,771
Customer No. 20529